

UCF ADMINISTRATIVE UNIT PERFORMANCE REPORT

Division: President's DivisionUnit: Office of Inspector GeneralFY: 1996-97

Unit Mission	Performance Indicators	Performance Measurements	Measurement Results	Results Utilization
<p>The Office of Inspector General supports UCF's mission by providing to management analyses, recommendations and information about university operations and programs. The annual work plan considers the various aspects of the university's mission.</p>	<p>1. Perform quality work that meets the Standards of the Institute of Internal Auditors</p>	<p>1a. Positive evaluation of the office in the Quality Assurance Review conducted by the Chief Inspector General of the State University System.</p>	<p>1a. Quality Assurance review had positive comment about outstanding workpapers. There were no recommendations for change. Review is performed every 3 years, with last report dated 6/30/95</p>	<p>1a & b. Target met. No action needed. However, we continually improve our audit procedures.</p>
<p>Specific duties include: a) ascertaining the reliability and integrity of financial operating information, b) evaluating the adequacy of internal controls, c) determining compliance with laws, regulations, and university policies, d) supervising and coordinating audits, investigations, and management reviews, e) assessing the reliability and validity of performance measures, f) promoting economy and efficiency in the administration of programs and operations, and g) preventing and detecting fraud and abuse in programs and operations.</p>	<p>2. As required by Florida Statutes, maintain an appropriate balance between audits, investigations, management advisory services, and review of accountability measures. The President approves the annual plan.</p> <p>Satisfaction benchmark: 65% of total available hours should be spent on audits and related work with the highest percentage of time spent on audits. 15% of audit/work hours should be devoted to management advisory services.</p>	<p>1b. Satisfactory review by the Office of Auditor General</p> <p>2. Comparison of year-end summary of actual percentage of effort to planned percentage.</p>	<p>1b. Auditor General Review, which is performed every 3 years, had no comments related to UCF. Their last report is dated 6/28/96</p> <p>2. 1996-97 actual hours showed we spent 71% of available hours on audits and related work. We spent 61% of audit/work hours on audits, 25% on investigations, 8% on management advisory services, and 6% on audit follow-up. The amount of time spent on management advisory services was directly affected by hours spent on investigations, which were almost double the hours budgeted for this purpose. Investigations, due to their critical nature, have primary importance. However, most investigations cannot be planned since we have no control over when we receive a complaint requiring investigation.</p>	<p>2. Target partially met. Maintain current balance, but increase hours spent on management advisory services. For 1997-98, 18% of work hours are budgeted to management advisory services, with hours budgeted for specific, assigned projects. Although we budgeted hours for investigations, extensive unplanned investigations will adversely affect hours available for management advisory services.</p>

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	<p>3. Complete the annual work plan, as revised in December each year.</p> <p>The annual plan is based on a risk analysis of potential audit areas of the university. The plan considers hours available for audits, investigations and other work for each person.</p> <p>4. Adequately train all six professional staff as required by the Standards of the Institute of Internal Auditors and by state regulations.</p>	<p>3. Comparison of number of audits planned to number of audits completed.</p> <p>4. All professional staff members obtain at least 20 hours of continuing professional education specified by the State Board of Accountancy.</p>	<p>3. In 1996-97, we completed nine of 10 planned audits. This is higher than the previous year. Factors affecting the completion of the tenth audit, which is in process, include a vacant position for over four months and unplanned investigations.</p> <p>4. All six professional staff members met the continuing professional education requirements.</p>	<p>3. Target not met. For 1997-98, 11 audits have been scheduled. This presumes no turnover and a reasonable number of investigation hours.</p> <p>4. Target met. Continued annual planning of training and monitoring of training hours.</p>